

## California SB-114 Law Providing New Bank of COVID Supplemental Paid Sick Leave for 2022

Senate Bill 114 (SB 114) requires employers with more than 26 employees to provide up to 80 hours of COVID-related Supplemental Paid Sick Leave (SPSL) to employees between the workdays January 1, 2022 to September 30, 2022. Any retroactive payments for the leave and adjustment to leave balance can be done on the March Regular payroll.

2022 COVID-19 Supplemental Paid Sick Leave provides for two separate banks of leave, each up to 40 hours.

- The first bank (SPSL114) of COVID-19 Supplemental Paid Sick Leave, up to 40 hours, is available to covered employees unable to work or telework due to any one of the following reasons – employee or family member is subject to a quarantine or isolation period related to COVID-19, or vaccine appointment or side effects.
- The second bank (SPSL114P) of COVID-19 Supplemental Paid Sick Leave, up to 40 hours, is available only if an employee or a family member for whom they are providing care tests positive for COVID-19.

Public employers must provide notice to employees of their rights to use this new bank of SPSL. Districts must display the notice regarding 2022 COVID-19 Supplemental Paid Sick Leave in a place at the worksite where employees can easily read it or provide it to employees electronically, such as via email. A template notice was created by the Department of Labor and is available at the following link <https://www.dir.ca.gov/dlse/COVID19resources/2022-COVID-19-SPSL-Poster.pdf>

**Public employers must also include this used leave of SPSL on employees' itemized wage statements or separate report each month.** SBAS is prepared to provide this leave usage on the employee paystub. It will show as a separate leave balance from sick leave (SL) and vacation (VC) and will be identified as "Supp SL Used" & "Supp SL P Used" on the paystub. If a district chooses not to display COVID leave usage on the paystub, the employer must notify all employees of their leave usage each month in another way, such as providing employees with an Escape Leave report - Leave 01 *Leave Transactions*.

**District action required  
in Escape by March 14**



**District Action Required by March 14**

- ❖ Each district must follow the steps outlined below in Escape for this new leave balance to be displayed on the employee paystub. Please allow for enough time to thoroughly review leave reports to ensure grant amounts are correct for each employee.

**Required setup in Escape outlined below. Please perform these steps in the order described.**

1. In Escape, setup a new leave code – “SPSL114” and “SPSL114P” for supplemental paid sick leave.
  - **All Orgs should use the same codes**, the descriptions may be different. The leave balance will appear on the paystub as “Supp SL Used” and “Supp SL P Used”. If you use a different code and want it to appear on the stub, contact Myron Porter with your leave codes.

**HR/Payroll – Setup – Leave - Balances**

Code	SPSL114
Description	Supplemental SL 114
Short Description	SPSL114
Notes	
Employee Online	Display
Active	Yes



**HR/Payroll – Setup – Leave - Types**

Code	SPSL114
Description	Supplemental SL 114
Short Description	SPSL114
Balance Code	SPSL114 {Supplemental SL 114}
Alt Balance Code	
Alt Balance Code 2	
Profile Req'd	Yes
Location Access	No
Notes	
Active	Yes

Code	SPSL114P
Description	Supplemental SL 114 P
Short Description	SPSL114P
Notes	
Employee Online	Display
Active	Yes



Code	SPSL114P
Description	Supplemental SL 114P
Short Description	SPSL114P
Balance Code	SPSL114P {Supplemental SL 114 P}
Alt Balance Code	
Alt Balance Code 2	
Profile Req'd	Yes
Location Access	No
Notes	
Active	Yes

2. For each Leave Group, setup the new Leave Balances.

HR/Payroll – Setup – Leave – Balance Profiles

Profile Information	
Leave Group	CERT {Certificated}
Leave Balance	SPSL114 {Supplemental SL 114}
Cap By Balance	
Cap Includes Balance Forward?	Yes
Allow Projections	No
Notes	
Portal Description	SB114 SPSL-Covid
Portal Timesheet Leave Types	
Active	Yes

Profile Information	
Leave Group	CERT {Certificated}
Leave Balance	SPSL114P {SB114 Covid Positive}
Cap By Balance	
Cap Includes Balance Forward?	Yes
Allow Projections	No
Notes	
Portal Description	SB114 SPSL-Covid Positive
Portal Timesheet Leave Types	
Active	Yes

- For Days (certificated) setup below (Units = days – 5 days based on FTE)

Grant Information	
Basis	Flat Amount
Occurs	January for Entire Year
Timing	Flat Rate
Prorate on FTE	Yes
Mid Year Service Change	2 {Following Grant Period}
Transfer Balance	
Dock	Dock if balance would be negative
Dock Addon Id	
Payoff	No balance payoff is needed
Units	Days
Sequence	14
Limit Carryover	No
Carryover Max	0.00
Limit Leave Grant	No

Balance Profile Grant Ranges	
Open            New            Export            Delete	
Service Yrs From	0
Service Yrs Thru	99
Grant Amount	5.00000
Max Carryover Bal	0.00
Max Carryover Yrs	0
Grant Per Unit	0.00000

- For Hours (classified) setup below (Units = hours – 40 hours based on FTE)

Grant Information	
Basis	Flat Amount
Occurs	January for Entire Year
Timing	Flat Rate
Prorate on FTE	Yes
Mid Year Service Change	4 {No Change Based on Time Worked}
Transfer Balance	
Dock	Dock if balance would be negative
Dock Addon Id	
Payoff	No balance payoff is needed
Units	Hours
Sequence	14
Limit Carryover	No
Carryover Max	0.00
Limit Leave Grant	No

Balance Profile Grant Ranges	
Open            New            Export            Delete            Pr	
Service Yrs From	0
Service Yrs Thru	99
Grant Amount	40.00000
Max Carryover Bal	0.00
Max Carryover Yrs	0
Grant Per Unit	0.00000

3. Next, the SPSL leave will need to be granted.

❖ HR/Payroll – Employment – Leave Status

- Open the current month and choose the “Tasks” dropdown and select “Grant”

4. Review the leave reports (Leave 01, Leave 03, Leave 10) and **Employee Management - Leave tab** to verify it granted correctly. If not, review/change Balance Profiles and Grant again. Please contact Myron Porter if you have questions or need assistance with this process.

The allowable reasons for use of this new leave, amount of leave and pay, and rules for retroactivity are outlined in Senate Bill 114 and summarized below. For more detailed information, please refer to the links provided at the end of this document to access the full text of Senate Bill 114 and other helpful resources.

Reasons for Using SPSL Leave

Employers must provide SPSL to a covered employee, i.e., an employee who is unable to work or telework, due to any of the following reasons:

1. The employee is subject to a quarantine or isolation period related to COVID-19, as defined by an order or guidance of the State Department of Public Health, the federal Centers for Disease Control and Prevention, or a local public health officer who has jurisdiction over the workplace. If the employee is subject to more than one quarantine or isolation period, the employee shall be permitted to use supplemental paid sick leave for the minimum quarantine or isolation period under the order or guidance that provides for the longest such minimum period.
2. The employee has been advised by a health care provider to isolate or quarantine due to COVID-19.
3. The employee is attending an appointment for themselves or a specified family member to receive a vaccine or a vaccine booster for protection against COVID-19
4. The employee is experiencing symptoms, or caring for a specified family member experiencing symptoms, related to a COVID-19 vaccine or vaccine booster that prevent the employee from being able to work or telework.
5. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

6. The employee is caring for a specified family member who is subject to an order or guidance described in subparagraph (1) above or who has been advised to isolate or quarantine, as described in subparagraph (2) above.
7. The employee is caring for their child whose school or place of care is closed or otherwise unavailable for reasons related to COVID-19 on the premises.

#### Amount of Leave and Pay

Full-time workers will be entitled to 80 hours of SPSL (40 hours each of “Supp SL” & “Supp SL P”) Part-time workers will be entitled to a prorated amount of SPSL depending on the circumstances.

For non-exempt employees, each hour of SPSL shall be compensated at the highest of the following rates:

- The employee’s regular rate of pay for the workweek in which the employee uses the SPSL, regardless of whether the employee actually works overtime in that workweek.
- The employee’s total non-overtime wages divided by the employee’s total hours worked in the full pay periods occurring during the prior 90 days of employment.
- The state minimum wage or the local minimum wage to which the employee is entitled.

For all employees, SB 114 caps SPSL benefits at the same amount as prior COVID-19-related legislation (i.e., the FFCRA and AB 1867) — \$511 per day and \$5,110 in the aggregate.

#### Retroactivity

SB 114 identifies how public employers can process retroactive payments, as follows:

- A public employer must provide an employee with a retroactive payment for the period of leave if:
  1. the employee took leave on or after January 1, 2022, which would otherwise have qualified as COVID related SPSL under SB 114, and
  2. the public employer did not provide paid leave (including paying at the rates identified above) to the employee upon oral or written request.

Districts may want to review the following helpful resources from the State of California on COVID-19 leaves:

- Department of Industrial Relations (DIR) - 2022 COVID-19 Supplemental Paid Sick Leave FAQs  
<https://www.dir.ca.gov/dlse/COVID19Resources/2022-SPSL-FAQs.html>
- Labor & Workforce Development Agency (LWDA) - <https://www.labor.ca.gov/coronavirus2019/>
- Labor Commissioner's COVID-19 Guidance and Resources - <https://www.dir.ca.gov/dlse/COVID19resources/>
- Senate Bill No. 114 text - Employment: COVID-19: supplemental paid sick leave -  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220SB95](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB95)

O:\Payroll\SB 114 COVID-19 leave Instructions for 2022.docx